

# Employee Business Expenses

► See separate instructions.

► Attach to Form 1040.

OMB No. 1545-0074

**2005**

Attachment  
 Sequence No. **54**

Your name	Occupation in which you incurred expenses	Social security number
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## Part I Employee Business Expenses and Reimbursements

Step 1 Enter Your Expenses	Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22c or line 29. (Rural mail carriers: See instructions.) . . . . .	1	
2 Parking fees, tolls, and transportation, including train, bus, etc., that <b>did not</b> involve overnight travel or commuting to and from work . . .	2	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do not</b> include meals and entertainment	3	
4 Business expenses not included on lines 1 through 3. <b>Do not</b> include meals and entertainment. . . . .	4	
5 Meals and entertainment expenses (see instructions) . . . . .	5	
6 <b>Total expenses.</b> In Column A, add lines 1 through 4 and enter the result. In Column B, enter the amount from line 5 . . . . .	6	

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

## Step 2 Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1

7 Enter reimbursements received from your employer that were <b>not</b> reported to you in box 1 of Form W-2. Include any reimbursements reported under code "L" in box 12 of your Form W-2 (see instructions) . . . . .	7	8
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## Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6. If zero or less, enter -0-. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7 . . . . .	8	9
<b>Note:</b> If <b>both columns</b> of line 8 are zero, you cannot deduct employee business expenses. Stop here and attach Form 2106 to your return.		
9 In Column A, enter the amount from line 8. In Column B, multiply line 8 by 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 70% (.70) instead of 50%. For details, see instructions.) . . . . .	9	
10 Add the amounts on line 9 of both columns and enter the total here. <b>Also, enter the total on Schedule A (Form 1040), line 20.</b> (Reservists, qualified performing artists, fee-basis state or local government officials, and individuals with disabilities: See the instructions for special rules on where to enter the total.) . . . . . ►	10	

**Part II Vehicle Expenses****Section A—General Information** (You must complete this section if you are claiming vehicle expenses.)

	(a) Vehicle 1	(b) Vehicle 2
<b>11</b> Enter the date the vehicle was placed in service . . . . .	<b>11</b> / /	/ /
<b>12</b> Total miles the vehicle was driven during 2005 . . . . .	<b>12</b> miles	miles
<b>13</b> Business miles included on line 12 . . . . .	<b>13</b> miles	miles
<b>14</b> Percent of business use. Divide line 13 by line 12 . . . . .	<b>14</b> %	%
<b>15</b> Average daily roundtrip commuting distance . . . . .	<b>15</b> miles	miles
<b>16</b> Commuting miles included on line 12 . . . . .	<b>16</b> miles	miles
<b>17</b> Other miles. Add lines 13 and 16 and subtract the total from line 12. . . . .	<b>17</b> miles	miles
<b>18</b> Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b> Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>20</b> Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>21</b> If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Section B—Standard Mileage Rate** (See the instructions for Part II to find out whether to complete this section or Section C.)

<b>22a</b> Multiply business miles driven <b>before</b> September 1, 2005 by 40.5¢ (.405) . . . . .	<b>22a</b>	
<b>b</b> Multiply business miles driven <b>after</b> August 31, 2005 by 48.5¢ (.485) . . . . .	<b>22b</b>	
<b>c</b> Add lines 22a and 22b. Enter the result here and on line 1 . . . . .	<b>22c</b>	

**Section C—Actual Expenses**

	(a) Vehicle 1	(b) Vehicle 2
<b>23</b> Gasoline, oil, repairs, vehicle insurance, etc. . . . .	<b>23</b>	
<b>24a</b> Vehicle rentals . . . . .	<b>24a</b>	
<b>b</b> Inclusion amount (see instructions) . . . . .	<b>24b</b>	
<b>c</b> Subtract line 24b from line 24a . . . . .	<b>24c</b>	
<b>25</b> Value of employer-provided vehicle (applies only if 100% of annual lease value was included on Form W-2—see instructions) . . . . .	<b>25</b>	
<b>26</b> Add lines 23, 24c, and 25 . . . . .	<b>26</b>	
<b>27</b> Multiply line 26 by the percentage on line 14 . . . . .	<b>27</b>	
<b>28</b> Depreciation (see instructions) . . . . .	<b>28</b>	
<b>29</b> Add lines 27 and 28. Enter total here and on line 1 . . . . .	<b>29</b>	

**Section D—Depreciation of Vehicles** (Use this section only if you owned the vehicle and are completing Section C for the vehicle.)

	(a) Vehicle 1	(b) Vehicle 2
<b>30</b> Enter cost or other basis (see instructions) . . . . .	<b>30</b>	
<b>31</b> Enter section 179 deduction (see instructions) . . . . .	<b>31</b>	
<b>32</b> Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance) . . . . .	<b>32</b>	
<b>33</b> Enter depreciation method and percentage (see instructions) . . . . .	<b>33</b>	
<b>34</b> Multiply line 32 by the percentage on line 33 (see instructions) . . . . .	<b>34</b>	
<b>35</b> Add lines 31 and 34 . . . . .	<b>35</b>	
<b>36</b> Enter the applicable limit explained in the line 36 instructions . . . . .	<b>36</b>	
<b>37</b> Multiply line 36 by the percentage on line 14 . . . . .	<b>37</b>	
<b>38</b> Enter the <b>smaller</b> of line 35 or line 37. If you skipped lines 36 and 37, enter the amount from line 35. Also enter this amount on line 28 above . . . . .	<b>38</b>	